

**TY05 Individual Income Tax Form 40**

V - Variable, N - Numerical, A - Alpha

Field Order	Form Line #	Description	Length	Format	Comments
1		Header Version Number	2	V	"T1"
2		4-digit code used to identify the Software Developer whose application produced the bar code.	4	N	
3		Jurisdiction	2	A	"AL"
4		Form Number	3	V	"40"
5		Specification Version	1	N	"2"
6		Tax Year	4	N	"2005"
7		Taxpayer last name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
8		Taxpayer first name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
9		Taxpayer middle initial	1	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
10		Spouse first name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
11		Spouse middle initial	1	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
12		Spouse last name if different from taxpayer last name	20	V	NO PREFIXES SHOULD BE ALLOWED.IE:MR, MS,MRS, DR, ETC.
13		Taxpayer's Address	35	V	No special characters (i.e. &,-,#)
14		Address - City	21	A	No special characters (i.e. &,-,#)
15		Address - State	2	A	U.S. postal standard abbreviation
16		Address - Zip Code	9	N	
17		Primary Taxpayer SSN	9	V	9 numeric digits. Do Not include hyphens.
18		Secondary Taxpayer SSN	9	V	9 numeric digits. Do Not include hyphens.
19	1	Single - \$1500	1	V	X if checked, blank if not
20	2	Married Filing Jointly - \$3000	1	V	X if checked, blank if not
21	3	Married Filing Separately - \$1500	1	V	X if checked, blank if not
22	4	Head Of Family - \$3000	1	V	X if checked, blank if not
23	5	Name	25	V	Required if Filing status 3 or 4 is selected
24		Social Security Number	9	V	Required if Filing status 3 or 4 is selected
25		Relationship	20	V	Required if Filing status 4 is selected
26	6aA	Alabama Withholding - W-2 #1	9	N	Alabama Tax Withheld reported on the W-2s
27	6aB	Alabama Taxable Wages - W-2 #1	9	N	State wages reported on the W-2s
28	6bA	Alabama Withholding - W-2 #2	9	N	Alabama Tax Withheld reported on the W-2s
29	6bB	Alabama Taxable Wages - W-2 #2	9	N	State wages reported on the W-2s
30	6cA	Alabama Withholding - W-2 #3	9	N	Alabama Tax Withheld reported on the W-2s
31	6cB	Alabama Taxable Wages - W-2 #3	9	N	State wages reported on the W-2s
32	6dA	Alabama Withholding - W-2 #4	9	N	Alabama Tax Withheld reported on the W-2s
33	6dB	Alabama Taxable Wages - W-2 #4	9	N	If the taxpayer has more than 4 employers a supplemental schedule should be prepared showing the employer, Alabama withholding and Alabama wages and the totals should be entered on line 6a.
34	7	Interest and Dividend Income	9	N	From Schedule B
35	8	Other Income	9	N	Amount from line 9 Part 1, Page2
36	9	<b>Total Income</b>	9	N	Sum Column B, Lines 6a, 6b, 6c, 6d, 7 and 8.
37	10	Total Adjustments to Income	9	N	Amount from Line 8 Part II, Page 2
38	11	Adjusted Gross Income	9	N	Column B, Line 9 minus Line 10
39	12a	Itemized Deduction Indicator	1	V	X if checked, blank if not
40	12b	Standard Deduction Indicator	1	V	X if checked, blank if not

Field Order	Form Line #	Description	Length	Format	Comments
41	12	Itemized/Standard Deduction	9	N	If Itemized Deduction checked the amount must equal Line 26, Schedule A. If Standard Deduction checked and Line 2 is checked, the standard deduction is 20% of Line 11 not to exceed \$4000. If Lines 1,3, or 4 are checked the standard deduction is 20% of Line 11 not to exceed \$2000.
42	13	Federal Tax Liability Deduction	9	N	From Federal Return
43	14	Personal Exemption	9	N	If Line 1 or 3 checked, then =\$1500. If Line 2 or 4 checked then =\$3000.
44	15	Dependent Exemption	9	N	Amount from line 2, Part II, Page 2.
45	16	<b>Total Deductions</b>	9	N	Sum lines 12, 13, 14, and 15.
46	17	<b>Taxable Income</b>	9	N	Line 11 minus Line 16.
47	18	NOL 85-A Indicator	1	V	X if checked, blank if not
48	18	Income Tax Due (Amount)	9	N	Required from Tax Table or Form NOL 85A.
49	19	Schedule CR Credit Indicator	1	V	X if checked, blank if not
50	19	Schedule OC Credit Indicator	1	V	X if checked, blank if not
51	19	Less Credits (Amount)	9	N	If ONLY Schedule CR credit indicator is checked use Line 5, Schedule CR. If more than one credit indicator is checked use Line 1, Part E, Schedule OC.
52	20a	<b>Net Tax Due Alabama</b>	9	N	Line 18 minus Line 19
53	20b	Consumer Use Tax	9	N	
54	21a	Alabama Election Campaign Fund - Democratic Party	9	N	If Line 2 is checked, then amount is less than or equal to \$2, otherwise it must equal \$1.
55	21b	Alabama Election Campaign Fund - Republican Party	9	N	If Line 2 is checked, then amount is less than or equal to \$2, otherwise it must equal \$1.
56	21c	Neighbors Helping Neighbors - Donation Check-off	9	N	
57	22	<b>Total Tax Liability and Voluntary Contribution</b>	9	N	Sum lines 20a, 20b, 21a, 21b, and 21c.
58	23	Alabama Income Tax Withheld	9	N	Sum of column A, Lines 6a, 6b, 6c, and 6d, or sum of AL withholding from all W-2's.
59	24	Amount Paid with Extension	9	N	
60	25	2005 Estimated Tax Payments	9	N	
61	26	<b>Total Payments</b>	9	N	Sum of Lines 23, 24, and 25.
62	27	<b>Amount You Owe</b>	9	N	If Line 22, Total Tax Liability, is <b>greater than</b> Line 26, Total Payments, then Line 22 minus Line 26.
63	28	Estimated Tax Penalty	9	N	Calculated by taxpayer or preparer
64	29	<b>Overpaid</b>	9	N	If Line 26, Total Payments, is larger <b>than</b> Line 22, Total Tax Liability, then Line 26 minus Line 22.
65	30	Amount Applied to Your 2006 Estimated Tax	9	N	
66	31a	Senior Services Trust Fund	9	N	
67	31b	AI Arts Development Fund	9	N	
68	31c	AI Nongame Wildlife Fund	9	N	
69	31d	Child Abuse Trust Fund	9	N	
70	31e	AI Veterans Program	9	N	
71	31f	AI Indian Children's Scholarship Fund	9	N	
72	31g	Penny Trust Fund	9	N	
73	31h	Foster Care Trust Fund	9	N	
74	31i	Mental Health	9	N	
75	31j	AI Breast & Cervical Cancer Program	9	N	
76	31k	AI 4-H Club	9	N	
77	32	<b>Total Donations and Application to 2006 Estimated Tax</b>	9	N	Sum lines 30, 31a, 31b, 31c, 31d, 31e, 31f, 31g, 31h, 31i, 31j, and 31k. <b>Cannot exceed Line 29.</b>
78	33	<b>Refunded to You</b>	9	N	Line 29 minus Line 32. Must be equal to or greater than zero (0).
<b>PART I, PAGE 2</b>					

Field Order	Form Line #	Description	Length	Format	Comments
79	1	Alimony Received	9	N	
80	2	Business Income or (Loss)	9	N	Amount from Federal Schedule C or C-EZ.
81	3	Gain or (Loss) from Sale of Real Estate, Stocks, etc	9	N	Amount from Line 1, Alabama Schedule D.
82	4a	Total IRA Distributions	9	N	From 1099R
83	4b	Taxable Amount (IRA Distributions)	9	N	
84	5a	Total Pensions and Annuities	9	N	From 1099R
85	5b	Taxable Amount (Pensions)	9	N	
86	6	Rents, Royalties, Partnerships, Estates, Trusts. etc.	9	N	Amount from Alabama Schedule E.
87	7	Farm Income or (Loss)	9	N	Amount from Federal Schedule F.
88	8	Other Income Amount	9	N	
89	9	<b>Total Other Income</b>	9	N	Sum lines 1, 2, 3, 4b, 5b, 6, 7, and 8 of Part I, Page 2.
<b>PART II, PAGE 2</b>					
90	1a	Your IRA Deduction	9	N	Same amount allowable by Federal
91	1b	Spouse's IRA Deduction	9	N	Same amount allowable by Federal
92	2	Payments to a Keogh Plan - SEP Deduction	9	N	
93	3	Penalty on Early Withdrawal of Savings	9	N	
94	4	Alimony Recipient's SSN	9	N	Valid Social Security Number required if an amount entered on Line 4, Alimony (Amount Paid).
95	4	Alimony (Amount Paid)	9	N	
96	5	Adoption Expenses	9	N	
97	6	Moving Expenses (Amount)	9	N	Amount from Federal Form 3903.
98	7	Self-employed Health Insurance Deduction	9	N	Amount from Federal Form 1040.
99	8	Total Adjustments	9	N	Sum Lines 1a, 1b, 2, 3, 4, 5, 6, and 7 Part II, Page 2.
<b>PART III, PAGE 2</b>					
100	1a	Dependent SSN #1	9	V	Valid Social Security Number required if Line 1b is greater than zero (0).
101	1a	Dependent SSN #2	9	V	Valid Social Security Number required if Line 1b is greater than one (1).
102	1a	Dependent SSN #3	9	V	Valid Social Security Number required if Line 1b is greater than two (2).
103	1a	Dependent SSN #4	9	V	Valid Social Security Number required if Line 1b is greater than three (3).
104	1b	Total Number of Dependents Claimed	2	N	Total number of dependents from Line 1a or if more than four (4) dependents enter the total number of dependents on line 1b.
105	2	Amount Allowed	9	N	Line 1b times \$300.
<b>PART IV, PAGE 2</b>					
106	1	Residency - Full Year	1	V	X if checked, blank if not
107	1	Residency - Part Year	1	V	X if checked, blank if not
108	5	Federal Adjusted Gross Income	9	N	Required
109	5	Federal Taxable Income	9	N	Required
110	6	Federal Income not reported on Alabama return Indicator	1	V	X if Yes checked, blank if No checked
111	6	First Source Description	30	V	
112	6	First Source Amount	9	N	
113	6	Second Source Description	30	V	
114	6	Second Source Amount	9	N	
<b>PART V, PAGE 2</b>					
115	2	Direct Deposit Checking Account Indicator	1	V	X if checked, blank if not

Field Order	Form Line #	Description	Length	Format	Comments
116	2	Direct Deposit Savings Account Indicator	1	V	X if checked, blank if not
117	1	Direct Deposit Bank Routing Transit Number	9	V	
118	3	Direct Deposit Bank Account Number	17	V	
<b>SIGNATURE</b>					
119		I authorize a representative	1	V	X if checked, blank if not
120		Preparer SSN or PTIN	9	V	Do not include hyphens
<b>SCHEDULE A</b>					
121	4	Total Medical and Dental Expenses	9	N	Line 1 minus Line 3.
122	9	Total Taxes You Paid	9	N	Sum Lines 5, 6, 7, and 8.
123	13	Total Interest You Paid	9	N	Sum Line 10a, 10b, 11, and 12..
124	17	Total Gifts to Charity	9	N	Sum Lines 14, 15, and 16.
125	18c	Total Casualty and Theft Loss	9	N	Line 18a minus Line 18b.
126	23	Job Expenses/Misc. Deductions	9	N	Line 21 minus Line 22
127	24	Other Miscellaneous Deductions	9	N	
128	25	Qualified Long-Term Care Ins Premiums	9	N	
129	26	<b>Total Itemized Deductions</b>	9	N	Sum Lines 4, 9, 13, 17, 18c, 23, 24, and 25.
<b>SCHEDULE B</b>					
130	3	Schedule B - Total Taxable Interest and Dividends	9	N	Sum Column B, Lines 1 and 2.
<b>SCHEDULE CR</b>					
131	5	Schedule CR - Credit Allowable	9	N	Lesser of line 2, 3, 4, or worksheet on Page 23 of the instruction booklet.
<b>SCHEDULE OC</b>					
132	1	Part A - Credit Allowable	9	N	Amount from Line 5 of Schedule CR if Schedule OC indicator indicator on Line 19 is marked.
133	8	Part B - Basic Skills Education Credit	9	N	Smaller of Line 6 or Line 7.
134	4	Part C - Rural Physicians Credit	9	N	Smaller of Line 2 or Line 3.
135	1	Part D - Coal Credit	9	N	
136	1	Part E - Alabama Enterprise Zone Act Credit	9	N	Amount from Schedule EZK1 or Schedule EZ.
137	1	Part F - Project number assigned by the Department of Revenue	9	N	Required if an amount is entered on Line 8, Part F.
138	8	Part F - Capital Credit Allowable	9	N	Enter the smaller of Line 6 or Line 7.
139	1	<b>Part G - Summary - Total Credits Allowable</b>	9	N	Sum Part A, Line 1; Part B, Line 8; Part C, Line 4; Part D Line 1, and Part E, Line 1 and Part F, Line 8
		Indicates end of data, must be "**EOD**"	5	V	<b>**EOD**</b>

Field Length without delimiters	1221
One delimiter per data field	139
Total Field Length	1360